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COMMONWEALTH OF PENNSYLVANIA

State Board of Education

Uniform Taxation for School Purposes

BY

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In the apparent indifference and seeming opposition to educational progress in this State there are not the elements of hostility so prevalent a few years ago. Under the influence of the national and state governments there has been a growing perception, by the people, of the value of education and a great desire to obtain it.

What remains is not antagonistic but economic.

It may be said that the people have passed from indifference to the opening stages of impatience to obtain what they feel is for their comfort and happiness in life and for the development of wealth for themselves and for the State.

We can no longer place the blame upon the people; they want larger educational opportunities for their children but cannot obtain them. It has become almost entirely a question of finance. The same proposition is before us to-day in the business world. The great steel and oil companies spend fortunes on developing and systematizing economical details because they know it will pay. Smaller companies and individuals, tho they have the same knowledge, cannot do so for want of capital. The result is a foregone conclusion, the one without cash is driven to the wall by what he calls "Trust."

The poor farmer from objective teaching by colleges and railroads and the current literature of the day is fully aware that, if he could obtain better stock, economical equipment, and what is necessary for the proper treatment of the soil, he could make money; but where is it to come from? Few of us living in towns and cities with fixed incomes, even if it is only a laborer's wage, realize the difficulties surrounding a farmer's life who is dependent upon the season for the support of himself and family. The season may be good or bad; but in either case his taxes are the same.

Broadly speaking, the present system of education in this State, even with the liberal appropriation of $7,500,000 annually on the part of the Commonwealth, takes the last dollar from the people of the rural districts who more than in any other section need the new education of learning to do things

scientifically in order to keep the boy from leaving the farm and drifting to the congested and unhealthy life of the city.

It is one thing for us to know "it will pay in the end" but another to find the means to accomplish it.

The people have been educated to know these things are possible—they want them. How are they to be obtained?

If we had the forty years Germany has had in vocational training, the people might be willing to make sacrifices for a fuller and broader education. Like the Children of Israel, they have heard the reports of the spies sent out, that the promised land is flowing with milk and honey, but there are walled cities and giants in the land, and, like the Israelites, they lack the courage to possess the land.

The present attitude of the people is similar to what an engineer meets with when his engine is stuck on the center. Too many things in life are taken for granted. We boast of a great appropriation for educational purposes, we look at general averages and take for granted that the cost of education is low.

The statement that the cost of education is burdensome in the rural districts is, I think, borne out by the table I have made from the last report of the Superintendent of Public Instruction.

There are 2534 school districts in the State in which it appears that there are—

6	districts	No taxation.
1	"	$\frac{3}{4}$ Mill
11	"	1 "
11	"	$1\frac{1}{4}$ "
18	"	$1\frac{1}{2}$ "
3	"	1.75 "
32	"	2.00 "
5	"	2.25 "
58	"	2.50 "
8	"	2.75 "
141	"	3.00 "
291		

	12	districts	3.20 to 3.33 incl.
	93	"	3.50 to 3.95
	224	"	4.00 Mill
	4	"	4.25 "
	93	"	4.50 "
	2	"	4.75 "
	2	"	4.80 "
	234	"	5.00
	664		
	61	"	5.50—5.75
	230	"	6.00
	7	"	6.25—6.45
	42	"	6.50—6.75
	239	"	7.00—7.40
	40	"	7.50—7.90
	213	"	8.00—8.33
	16	"	8.50—8.75
	101	"	9.00—9.25
	15	"	9.50—9.75
	209	"	10.00
	1173		
	2	"	10.50
	67	"	11.00
	1	"	11.50
	84	"	12.00
	1	"	12.50
	139	"	13.00
	294		
2128	294		
	1	"	13.50
	11	"	14.00
	2	"	14.50
	33	"	15.50—15.75
	11	"	16.00
	8	"	17.00
	10	"	18.00

	3	districts	19.00
	16	"	20.00
	1	"	22.00
	5	"	23.00
	3	"	24.00
406	8	"	25.00
2534			

This shows that 291 districts have a tax of 3 mills and less
604 " 3.50 to 5.00 mills
1173 " 5.75 to 10.00 "
460 " 10.50 to 25.00 "

The average rate of school tax throughout the State for year 1911—12, excepting Philadelphia, was 7.43.

It must be admitted that positive deductions or comparisons cannot be made from the rates of millage. It is either too high or too low, due to the method of valuation employed by the county or ELECTIVE assessor who is frequently afraid or incompetent to perform the duties of his office. It does, however, give us an insight to the rural taxpayers' point of view.

The districts having such high rates are not confined to any locality or county but exist in every county in the State.

The following table will show the variations in each county.

County.	Districts.		Highest.	Lowest.
Adams,	34	4.11	8.5	1.50
Allegheny,	118	4.82	12.	.75
Armstrong,	45	9.06	15.	4.00
Beaver,	53	6.26	14.	3.00
Bedford,	39	9.51	20.	5.00
Berks,	61	4.62	11.	2.50
Blair,	27	7.03	11.	4.00
Bradford,	54	8.16	23.	5.00
Bucks,	49	4.67	8.75	2.50
Butler,	56	6.94	13.00	3.00
Cambria,	61	10.05	24.00	5.00
Cameron,	8	8.00	12.00	5.00
Carbon,	24	5.66	13.00	3.80
Chester,	74	4.65	9.75	2.50
Clarion,	36	8.50	16.00	2.50
Clearfield,	49	10.12	20.00	5.00
Clinton,	29	6.79	13.00	1.50
Columbia,	32	8.34	15.00	4.00
Crawford,	58	7.74	14.50	4.00
Cumberland,	33	4.72	15.00	2.00
Dauphin,	39	5.76	12.00	2.00
Delaware,	43	5.70	10.00	2.00
Elk,	13	5.76	10.00	2.00

County.	Districts.		Highest.	Lowest.
Erie,	37	6.54	11.00	3.00
Fayette,	42	7.16	14.00	1.00
Forest,	9	14.28	25.00	4.00
Franklin,	19	3.79	6.50	2.50
Fulton,	12	8.00	13.00	5.00
Greene,	27	3.62	10.00	1.00
Huntingdon,	47	10.73	25.00	5.00
Indiana,	42	8.28	15.00	4.00
Jefferson,	34	9.38	20.00	5.00
Juniata,	17	7.29	13.00	4.00
Lackawanna,	40	12.07	25.00	2.50
Lancaster,	61	3.93	10.00	2.00
Lawrence,	26	6.34	17.00	2.00
Lebanon,	22	3.81	6.00	1.00
Lehigh,	25	4.72	9.00	2.00
Luzerne,	74	7.46	17.00	2.00
Lycoming,	52	11.60	10.08	4.00
McKean,	22	10.18	14.00	4.00
Mercer,	47	5.23	11.00	2.00
Mifflin,	14	5.50	8.50	3.00
Monroe,	19	7.26	18.00	3.00
Montgomery,	63	4.80	8.00	2.50
Montour,	11	5.54	9.00	3.00
Northampton,	39	5.66	11.00	1.00
Northumberland,	37	6.05	12.00	1.00
Perry,	30	5.90	10.00	2.00
Pike,	12	9.33	13.00	6.00
Potter,	30	10.80	25.00	3.00
Schuylkill,	67	9.82	25.00	3.00
Snyder,	17	6.64	11.00	4.50
Somerset,	45	8.55	13.00	5.00
Sullivan,	13	12.07	13.00	3.00
Susquehanna,	42	14.40	25.00	6.00
Tioga,	39	7.59	13.00	4.00
Union,	15	4.40	6.00	2.50
Venango,	31	7.51	13.00	4.00
Warren,	31	9.54	14.00	5.00
Washington,	67	5.45	18.00	1.00
Wayne,	30	7.96	18.00	4.00
Westmoreland,	64	6.06	15.00	1.25
Wyoming,	23	10.60	19.00	5.00
York,	70	4.98	14.00	1.50

A few examples taken from this list show:—

Greene County,	Average 3.62	Highest 10.00	Lowest 1.00
Lackawanna county,	" 12.07	" 25.00	" 2.50

An examination shows great variations. This condition exists throughout the larger part of the State and the higher rates affect a greater number of people than the lower ones. One-fourth of the State has a taxation rate of 10 to 25 mills. If we assume 5 mills as a fair rate, then there are only 995 districts out of 2534 that have it in this State. That these rates may be due to under valuation does not minimize the excessive burden imposed upon the rural population.

In Philadelphia the larger portion of its population, having the benefits of primary, secondary, collegiate and vocational

schools, pays no school tax whatever unless the people are owners of real estate.

Outside of Philadelphia, every labor, either citizen or foreigner, pays $1.00 per capita and the millage tax on his property. The greater number of people in the Commonwealth do not own any real estate.

From the census of 1900 one-fifth of the population of the State reside in Philadelphia; the larger portion of these pays no tax for educational purposes, while those outside of Philadelphia must pay. The State in its division of appropriation is giving Philadelphia over $900,000 to repay what the city does not collect.

Personally we have not much sympathy with the argument, for in our estimation Philadelphia is right. All our property owners should look after the school tax the same as an insurance premium. Still it leaves the argument that the country districts are burdened more greatly than Philadelphia.

APPROPRIATIONS.

These have been liberal. In 1835 it was $75,000 and gradually increased to $1,000,000 in 1874; it was $5,000,000 in 1891 and continued to be that until 1907 when it was made $7,500,000 where it remains.

From 1835 to 1913 the State has given to its schools $163,286,211.00. While the distribution of this large sum is of great benefit and under the new School Code is giving more equitable results than under the old system, yet those who study the financial and legislative history of the past cannot but be doubtful and anxious regarding this form of revenue to the school system.

The absence of any obligation upon the Legislature to appropriate more than $1,000,000, the amount prescribed by the Constitution, opens the door to a fear that it may not be maintained when the revenues of the State may be impaired or when other demands may become strong for public improvements.

The Legislature has never made an appropriation to carry out the provisions of the Code for Assistants to the County Superintendents,—one of the most important wants of the

rural districts. The absence of a permanent and regular form of revenue and the strain to maintain the present appropriation bars the school system from the advances it should make. New systems cannot be adopted if they are affected adversely at every meeting of the Legislature.

Vocational training was adopted by the last Legislature carrying with it a special appropriation. It will be impossible to introduce this where it does not exist and where it is needed to educate the children so that they will remain at home and develop country life, because financial conditions will prevent. Therefore, this legislation will inure to the benefit of the city schools alone.

When it is shown that in the entire State there are only 877 secondary schools out of 3,152, it demonstrates that the country districts cannot support secondary education, let alone vocational. The appropriation for vocational schools covers only teaching. This form of education requires larger buildings, better equipment and a delay of two or three years before any reimbursement is possible.

The causes, then, for this seeming indifference are, we think, purely economic. That the country districts are impatient for a higher and broader education is clearly shown by the adoption of the new Code which went into operation with greater unanimity and heartier support than any other legislation in the past generation. That the people of the Commonwealth are in sympathy with progressive movements in education and will heartily support them is clearly indicated by the manner in which the School Code has been approved.

The question before us is:—"Shall we stand still and wait until the districts grow up financially or can we devise some system by which present needs and demands may be met?" We think that this is possible, tho the proposition we make is a radical one. Baldly stated, it is that the State should assume the entire cost of teaching and pay teachers directly out of state revenues. This, of course, is more than the State can afford from its present revenues and to enable it to do so we propose a direct tax to augment what is now known as the State and County tax sufficiently to relieve both taxpayer and State from what they are now paying.

To explain more fully, let me present some figures.

From the report of the Superintendent of Public Instruction for 1912 we find the entire cost of teaching in the State, including Philadelphia and Pittsburgh, was for year 1911—12

	$21,137,685.37
From the Secretary of Internal Affairs we find that the total assessable value of real estate taxable for county purposes was	$4,838,055,467.00
A tax of 5 mills would amount to	24,190,277.33
or an excess of	3,052,591.66

This, of course, would not be approved by the people.

If we take the total cost of teaching as given	$21,137,685.37
Deduct from it the appropriation as distributed	6,768,000.00
Amount to be raised by direct tax of 3 mills	$14,368,685.37
	14,514,166.00
Surplus	145,480.37

Carrying out this proposition would leave the powers of directors as they are at present and not infringe on them in any way. They would elect their own teachers but the State would pay them. They would be required to levy a tax as at present for debt and interest, maintenance of buildings, equipment of new schools and supplies of all kinds; this would be a local tax and controlled by the people.

What this additional expenditure would amount to we have not been able to learn from any of the reports. The people freed from the heaviest expense would gladly assume the operating charges; with debts funded, the interest and sinking fund charges would be low.

The amounts given in the report show a charge for—

Supplies	$1,413,559.89
Text books	889,392.47
Secretaries	270,000.00
	$2,573,152.36

The unknown element is the indebtedness of the school system of the State and its fixed charges. Even with the imperfect figures, it can easily be calculated that a direct tax of 3 mills, plus the local tax, would be infinitely less than the 90 per cent. that the districts are now paying. The tax would be uniform throughout the whole state and at one place the poorest district on a parity with the richest. At present we have 2534 taxing districts. Collectors' fees in these districts are not known, but allowing 3 per cent. a low price, the cost for collecting would be $634,130.56, a large proportion of which would be saved. A system of this kind would at once transform the school system and place it upon a permanent foundation, to expand as the people wanted.

CONCLUSIONS.

1. It would make teaching a remunerative profession and the teacher an employee of the State. Salaries would be fixed throughout the State by classification based upon merit and service, no matter where the school might be.

2. The school term would be uniform.

3. It would in the course of a few years eliminate the local and unprofessional teacher now so prevalent in our schools; it would make it possible to have better prepared teachers in every school. Teaching is not a profession at present; the large proportion of teachers, especially in the country districts, being engaged in the work as a stepping stone to some other avocation in life.

4. It would leave the control in the hands of the Legislature, with the amount of appropriation fixed; the tax rate upon the people would be determined by presenting to the Legislature the budget of expense as in any other state department.

6. It opens the door to a reduction of the appropriation by increasing the direct tax and vice versa.

The voice of the people through their representatives would govern and control. The people freed from the present burdensome taxation could and would approve any taxation after they have felt the educational privileges that are bound to

come. It would relieve the present inequalities. It would give the same educational privileges throughout the state.

Educationally, socially, economically and politically it affords a great opportunity. Such a measure would appeal to men of every party and of every section.

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